IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE ELEVENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 6658 of 2004

Between:

M/s Sri Sai Bab Rice Traders rep by its proprietor, Mr. Bhavanari Koteswara Rao S/o. Venkateswara Rao 34, years R/o. D.No. 12-255 (B), Macherla, Guntur District.

..... PETITIONER

AND

1 The government of A.P. rep by its principal Secretary, Revenue (CT.II) Department, Secretariat, Hyderabad.
2 The Commercial Tax Officer, Macherla, Guntur Dist.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction more particularly in the nature of Cetiorari, call for records relating to the impugned proceedings Vide G.I.No. 21717/2003 -04 dated 27-2-2004 as well as the consequential notice dated 27-2-2004 issued by the 2nd respondent relating to the assessment No.2171/2003-04 of the petitioner and declare the same as void, illegal and arbitrary and contrary to A.P.G.S.T Act and Rules and further declare that the action of the 2nd respondent in giving retrospective date of effect of amended Rule 19-B of the A.P.G.S.T Rules issued under G.O.Ms.No.782 Revenue (CT.II) Department Dated 8-7-2003 by the 1st Respondent as void illegal, arbitrary and contrary to the A.P.G.S.T Rules.

Counsel for the Petitioner:MR.S.JAGADISH, Advocate.

Counsel for the Respondents : SPL GP FOR TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J).

The petitioner has challenged a provisional assessment order, which is appealable. We do not consider this case to be a fit case where this Court should intervene when an effective alternate remedy is available. For this reason, we dismiss the Writ Petition. Petitioner is at liberty to seek redressal of his grievance by filing an appeal within a period of four weeks from today. No costs.

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(BILAL NAZKI, J)

11th August, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 The Principal Secretary, Government of A.P., Revenue (CT.II) Department, Secretariat, Hyderabad.
2 The Commercial Tax Officer, Macherla, Guntur Dist.

3 Two C.Cs. to the Special G.P. for Taxes, High Court buildings, Hyderabad (O.U.T.)

4 Two C.D. copies.